

**DISABILITY RECREATION UNITY MOVEMENT  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

# DISABILITY RECREATION UNITY MOVEMENT

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Management Committee</b>	Lilian Newman Mel Goman Jean Smith Keith Lovelock Yvette Denham Gary Armstrong Peter Wilkins Anne McNamara John Castle	
<b>Trustees</b>	Mel Goman Lilian Newman	(Chair) (Treasurer)
<b>Manager</b>	Sarah Sullivan	
<b>Charity number</b>	1044836	
<b>Principal address</b>	Parkgate Community Centre Southwold Road Watford Hertfordshire WD24 7DN	
<b>Independent examiner</b>	Gary Howard FCA Howard Wilson Chartered Accountants 36 Crown Rise Watford Hertfordshire WD25 0NE	
<b>Bankers</b>	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ	

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# **DISABILITY RECREATION UNITY MOVEMENT**

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# **DISABILITY RECREATION UNITY MOVEMENT**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The charitable objects of DRUM are to provide innovative, affordable and practical day services and promote independence and wellbeing for adults with physical and/or sensory disabilities and their carers.

DRUM is a service run by the disabled for the disabled.

DRUM aims to increase independence, confidence, wellbeing and social inclusion.

#### *Objectives for the year*

Due to the COVID 19 Pandemic, DRUM's objectives for the year are to provide the necessary support and online services to members and carers whilst the centre is closed, due to the Covid Pandemic and to reopen the centre as soon as it is safe to do so.

#### *Public benefit statement*

When deciding on activities and events, the charity's Trustees pay due regard to the Charity Commission's guidance on public benefit.

#### *Activities*

DRUM is open from 9am-3pm on a Monday, Tuesday, Wednesday, Thursday, Friday.

DRUM aims to provide at least two planned activity sessions per day which include tutor-led classes in art, crafts, textiles, ceramics, tai chi and yoga. Sport, drama, dance and creative writing workshops are held periodically and outings, social events and leisure activities are organised regularly.

#### *Volunteers*

DRUM is a user-led and voluntary organisation and volunteers play a major role in planning and delivering the services available. All part time staff work additional hours on a voluntary basis.

DRUM works in partnership with many local schools, colleges and groups such as the National Citizen Service, Dragons' Apprentice Challenge and The Prince's Trust, offering young and often disadvantaged young adults work experience placements and community projects.

Many of the young students stay on as regular volunteers.

#### **Achievements and performance**

Huge congratulations to the DRUM Team, who continue to work above and beyond all expectations.

DRUM has proved to be very successful since it was formally launched on 1st October 1994 and many disabled people, their carers and the wider community are now benefitting from the services offered by the movement and the facilities available at Parkgate Community Centre.

# **DISABILITY RECREATION UNITY MOVEMENT**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 MARCH 2021***

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#### Activities & Services 2020/21

Due to the Covid 19 Pandemic, DRUM closed on 17th March 2020.

Hertfordshire Adult Care Services and other health care professionals were informed of any members that needed urgent assistance or extra support whilst at home. If there was any delay in receiving services, DRUM staff provided emergency support.

DRUM made regular phone calls to all members and carers - weekly, twice weekly or daily if necessary.

DRUM delivered shopping, medical and art supplies to members at home.

DRUM provided information and signposted members and carers to local organisations.

For those most isolated, DRUM provided doorstep/garden visits, accompanied members on daily walks and for those most at risk, DRUM did cleaning, laundry and provided hot meals.

For five months (Apr-Aug 2020), DRUM delivered four weekly on-line Zoom sessions for members, carers, staff and families, which included a weekly quiz, coffee morning, art class and tai chi session.

Short exercise videos were also available on line.

These sessions provided regular activities and kept everyone connected, whilst at home.

On 1st September 2020, DRUM reopened face-to-face day activities at Parkgate Community Centre five days a week, with strict Covid procedures in place.

In November 2020, DRUM increased services from five to six days a week, opening on a Saturday morning.

Weekly activities include art and crafts, gardening, music, seated yoga, exercise and dance sessions, with Covid restrictions in place.

Refreshments, breakfast and lunch are available daily.

#### Fundraising Events 2020/21

All planned fundraising events were cancelled, due to the Covid 19 Pandemic.

Staff set up online fundraising projects which included:-

- 2.6 Challenge
- Online sales of DRUM arts and crafts
- 2021 Calendar
- Online raffles
- Online Cocktail Evening (Lampert Family)

#### Training and Consultations

The charity would like to thank the DRUM Team (staff, tutors, committee and volunteers) for their loyalty, hard work and dedication, especially during the past year, which has been extremely difficult for everyone.

# DISABILITY RECREATION UNITY MOVEMENT

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### Volunteers and Supporters

The Charity would like to thank members, carers and families for their continued support, especially during such a difficult year.

The Charity would also like to thank the many people, local businesses, local community groups and individuals who have made grants, donations and/or supported DRUM over the past year:

- Hertfordshire County Council
- The Cream Tea Brigade
- Watford Rotary
- Metro Printing, Watford
- Millpress Print
- Watford Borough Council
- Asda Watford
- Hertfordshire Community Foundation Trust
- Watford Community Housing Trust
- Stuart Deabil
- Unicorn Pub
- Sam Lampert

This has been an extremely difficult and incredibly challenging year for everyone.

The DRUM Team have gone above and beyond all expectations to secure additional funding and to continue supporting our members and their carers during the pandemic, whether at home or attending our centre.

Having an experienced and dedicated team has enabled DRUM to cope extremely well during the past year.

The Team responded quickly and smoothly to any changes, adapting services and activities as necessary.

The Team's high standards and outstanding service has been recognised with many awards over the years and, most recently, the DRUM Team was awarded a High Sheriff of Hertfordshire Award.

Huge thanks to Sarah and her team – Connie, Gail, Emma, Kirsty, Sophie, Kate, Alan, Emma, Kathy, Jane, MJ, Hollie, Lilian, Jean, Sam, Lin and Anne.

At the end of the year we lost our Tai Chi tutor, colleague and dear friend Francis Nwofor, who will be very sadly missed by everyone at DRUM.

Thank you to Tony Dodd, our Book-Keeper, for all your help and support.

Thank you to Hertfordshire County Council, Adult Care Services for their continued support.

#### **Financial review**

The total income for the year was £216,201 which was an increase of £77,080 over the previous year (£139,121). Of that income restricted income was £105,547 (2020: £55,890).

Total expenditure for the year was £141,877 (2020: £142,263), of which £72,246 (2020: £60,943) was paid out of restricted income.

#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the year.

# **DISABILITY RECREATION UNITY MOVEMENT**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

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### **Risk management**

Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity. The Trustees have conducted their own review of the major risks to which the charity is exposed and have established systems to mitigate those risks. These risks include damage to reputation, criminal acts, data loss, health and safety, stock market performance, changes in personnel and funding sources.

### **COVID-19**

Just before the beginning of the accounting year the COVID-19 pandemic spread throughout the World affecting all aspects of daily life. As of mid March 2020 (when DRUM closed day services) we continued to support all our members and their carers at home, during the first National lock-down.

DRUM also worked closely with Hertfordshire County Council Adult Care Services and other community groups to ensure that members had the right support and care in place whilst at home.

DRUM provided regular phone calls, delivered shopping and medication, provided door-step, garden and home visits as necessary. DRUM also provided on-line sessions via Zoom four days a week.

Staff worked on various fundraising projects and applied for grants during lockdown, as DRUM had very little income coming in for nearly six months and all our planned fundraising events were cancelled.

On 1st September 2020, DRUM reopened Parkgate Community Centre. Face-to-face activities and services resumed five days a week, with reduced capacity and strict Covid policies and procedures in place.

In November 2020, DRUM increased services from five to six days a week, opening on a Saturday morning.

Hertfordshire Adult Care Services have continued to provide funding towards our staff salaries and additional Covid funding during the past year.

We have also been successful in securing additional funding through various grants from other organisations and donations to the Charity have increased during the Covid Pandemic.

DRUM employed an additional member of staff (Assistant Support Worker) during the year, to alleviate pressure on the team and cover staff on annual leave and sickness, during the pandemic.

This will help us increase future activities, services and capacity, as demand increases and Covid restrictions are lifted.

### **Plans for the future**

DRUM are still operating with reduced capacity and under Covid restrictions but will continue to provide activities and services operating within the guidelines set out by Hertfordshire Adult Care Services.

As restrictions are slowly lifted, DRUM will continue to increase membership numbers, public awareness and funding opportunities.

### **Structure, governance and management**

DRUM was established by a constitution adopted on 15th October 1994 and was registered as a charity, under number 1044836, on 9th March 1995.

# **DISABILITY RECREATION UNITY MOVEMENT**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

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The management committee who served during the year were:

Melody Mallet (Resigned 10 December 2020)

Lilian Newman

Mel Goman

Jean Smith

Keith Lovelock

Martina Selby-Weatherly (Resigned 10 December 2020)

Yvette Denham

Gary Armstrong

Peter Wilkins

Anne McNamara

John Castle

DRUM is a user-led organisation and members of the management committee include disabled service users, carers and volunteers.

The Annual General Meeting is held at the end of the year, when the trustees and committee members are elected.

There are twelve members of the DRUM Management Committee and the role of Chair and Vice Chair are held by people with disabilities. There are three Carer representatives.

Only two of the management committee are Trustees for Charities Act purposes, these being Melvin Goman and Lilian Newman.

The DRUM management committee is supported by a team of five part time staff: a manager, office administrator and three support workers. DRUM employs tutors to run some of the planned activity sessions and staff and volunteers are supported by a team of volunteers.

The trustees' report was approved by the Board of Trustees.



**Mel Goman**

Trustee

Dated: 11 January 2022



# **DISABILITY RECREATION UNITY MOVEMENT**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2021***

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# DISABILITY RECREATION UNITY MOVEMENT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DISABILITY RECREATION UNITY MOVEMENT

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I report to the trustees on my examination of the financial statements of Disability Recreation Unity Movement (the charity) for the year ended 31 March 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Gary Howard FCA

Howard Wilson Chartered Accountants  
36 Crown Rise  
Watford  
Hertfordshire  
WD25 0NE

Dated: 14 January 2022

# DISABILITY RECREATION UNITY MOVEMENT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

### Current financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b>Income from:</b>					
Voluntary income including donations and legacies	3	62,694	-	62,694	34,578
Provision of services for the disabled	4	47,918	105,547	153,465	101,142
Investments	5	42	-	42	3,401
<b>Total income</b>		<b>110,654</b>	<b>105,547</b>	<b>216,201</b>	<b>139,121</b>
<b>Expenditure on:</b>					
Raising funds	6	876	-	876	2,529
Charitable activities	7	68,755	72,246	141,001	139,734
<b>Total resources expended</b>		<b>69,631</b>	<b>72,246</b>	<b>141,877</b>	<b>142,263</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>41,023</b>	<b>33,301</b>	<b>74,324</b>	<b>(3,142)</b>
Gross transfers between funds		(5,836)	5,836	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>35,187</b>	<b>39,137</b>	<b>74,324</b>	<b>(3,142)</b>
Fund balances at 1 April 2020		74,447	6,079	80,526	83,668
<b>Fund balances at 31 March 2021</b>		<b>109,634</b>	<b>45,216</b>	<b>154,850</b>	<b>80,526</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# DISABILITY RECREATION UNITY MOVEMENT

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<b><u>Income from:</u></b>				
Voluntary income including donations and legacies	3	34,578	-	34,578
Provision of services for the disabled	4	48,526	52,616	101,142
Investments	5	127	3,274	3,401
<b>Total income</b>		<b>83,231</b>	<b>55,890</b>	<b>139,121</b>
<b><u>Expenditure on:</u></b>				
Raising funds	6	2,529	-	2,529
Charitable activities	7	78,791	60,943	139,734
<b>Total resources expended</b>		<b>81,320</b>	<b>60,943</b>	<b>142,263</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>1,911</b>	<b>(5,053)</b>	<b>(3,142)</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>1,911</b>	<b>(5,053)</b>	<b>(3,142)</b>
Fund balances at 1 April 2019		72,536	11,132	83,668
<b>Fund balances at 31 March 2020</b>		<b>74,447</b>	<b>6,079</b>	<b>80,526</b>

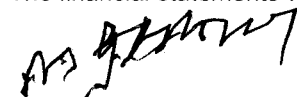
# DISABILITY RECREATION UNITY MOVEMENT

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Debtors	11	7,337		-	
Cash at bank and in hand		148,263		81,276	
		<u>155,600</u>		<u>81,276</u>	
<b>Creditors: amounts falling due within one year</b>	12	(750)		(750)	
Net current assets			<u>154,850</u>		<u>80,526</u>
<b>Income funds</b>					
Restricted funds	14		45,216		6,079
<u>Unrestricted funds</u>					
Designated funds	15	96,000		73,000	
General unrestricted funds		<u>13,634</u>		<u>1,447</u>	
			<u>109,634</u>		<u>74,447</u>
			<u>154,850</u>		<u>80,526</u>

The financial statements were approved by the Trustees on 11 January 2022



Mel Goman  
Trustee

# DISABILITY RECREATION UNITY MOVEMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

#### Charity information

Disability Recreation Unity Movement is a unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, despite the ongoing and potential effects of COVID-19, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the going concern basis of accounting in preparing the financial statements and no adjustments to the results or the carrying values declared in these financial statements are required, and none have been made.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of overheads and support costs.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of VAT.

# DISABILITY RECREATION UNITY MOVEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# DISABILITY RECREATION UNITY MOVEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies

(Continued)

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Voluntary income including donations and legacies

	2021	2020
	£	£
Donations and gifts	52,195	33,662
Grants receivable	10,000	-
Membership fees	499	916
	<u>62,694</u>	<u>34,578</u>



# DISABILITY RECREATION UNITY MOVEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 4 Provision of services for the disabled

	2021 £	2020 £
Attendance income	23,356	28,091
Lunch income	336	9,170
Grants recieved	122,947	52,616
Transport, trips and activities income	6,826	11,265
	<u>153,465</u>	<u>101,142</u>

Analysis by fund	
Unrestricted funds	47,918
Restricted funds	105,547
	<u>153,465</u>

#### For the year ended 31 March 2020

Unrestricted funds	48,526
Restricted funds	52,616
	<u>101,142</u>

#### Performance related grants

Hertfordshire County Council Adult Care Services	91,077	52,141
Hertfordshire Community Foundation	10,000	-
Watford Housing Trust	470	475
HMRC furlough Grant	17,400	-
Watford & Three Rivers Borough Council	4,000	-
	<u>122,947</u>	<u>52,616</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021 £	2020 £	2020 £	2020 £
Rental income	-	-	3,274	3,274
Interest receivable	42	127	-	127
	<u>42</u>	<u>127</u>	<u>3,274</u>	<u>3,401</u>

# DISABILITY RECREATION UNITY MOVEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
<u>Community fundraising, events and sponsorship</u>		
Staging fundraising events	876	2,529
	<u>876</u>	<u>2,529</u>

# DISABILITY RECREATION UNITY MOVEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 7 Charitable activities

	2021 £	2020 £
Staff costs	112,901	97,879
Depreciation and impairment	-	1,500
Premises costs	3,342	8,113
Insurance	739	725
Repairs and maintenance	9,080	689
Other staff costs	627	627
Tuition costs and class materials	2,887	9,153
Events costs	233	5,608
Catering	2,319	4,821
Office costs	4,331	5,847
Minibus expenses	999	1,667
Travel and subsistence	1,674	1,352
Legal and professional costs	960	840
General costs	90	103
Bank charges and other finance costs	69	60
Governance costs	750	750
	<u>141,001</u>	<u>139,734</u>
<b>Analysis by fund</b>		
Unrestricted funds	68,755	
Restricted funds	72,246	
	<u>141,001</u>	
<b>For the year ended 31 March 2020</b>		
Unrestricted funds		78,791
Restricted funds		60,943
		<u>139,734</u>

Governance costs comprise fees paid to the independent examiners of £750 (2020: £750).

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# DISABILITY RECREATION UNITY MOVEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Management and administration	2	2
Support workers	3	3
	<u>5</u>	<u>5</u>

#### Employment costs

	2021 £	2020 £
Wages and salaries	106,529	92,388
Social security costs	4,205	3,681
Other pension costs	2,167	1,810
	<u>112,901</u>	<u>97,879</u>

There were no employees whose annual remuneration was £60,000 or more.

### 10 Tangible fixed assets

	Motor vehicles £
<b>Cost</b>	
At 1 April 2020	6,000
At 31 March 2021	<u>6,000</u>
<b>Depreciation and impairment</b>	
At 1 April 2020	6,000
At 31 March 2021	<u>6,000</u>
<b>Carrying amount</b>	
At 31 March 2021	<u>-</u>

### 11 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Other debtors	121	-
Prepayments and accrued income	7,216	-
	<u>7,337</u>	<u>-</u>

## DISABILITY RECREATION UNITY MOVEMENT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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**12 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	750	750
	<u>750</u>	<u>750</u>

**13 Retirement benefit schemes**

**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,167 (2020 - £1,810).

# **DISABILITY RECREATION UNITY MOVEMENT**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2021**

### **14 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019 £	Movement in funds		Balance at 1 April 2020 £	Movement in funds		Transfers	Balance at 31 March 2021 £
		Incoming resources £	Resources expended £		Incoming resources £	Resources expended £		
Salaries fund	-	52,141	(52,141)	-	51,341	(51,341)	-	-
Hertfordshire Community Foundation	-	-	-	-	10,000	(1,951)	-	8,049
Parkgate Community Centre	11,132	3,749	(8,802)	6,079	470	(12,385)	5,836	-
Watford & Threene Rivers Council	-	-	-	-	4,000	(4,000)	-	-
Hertfordshire County Council Covid Grant	-	-	-	-	836	(836)	-	-
Log Cabin Fund	-	-	-	-	15,000	(1,067)	-	13,933
Hertfordshire County Council	-	-	-	-	23,900	(666)	-	23,234
	11,132	55,890	(60,943)	6,079	105,547	(72,246)	5,836	45,216

Salaries fund is funding received to support the payment of employment costs.

Parkgate Community Centre is a fund set up to run the Community Centre. All income and expenditure related to the Centre passes through this fund.

The log cabin fund is to support the purchase of a log cabin.

# DISABILITY RECREATION UNITY MOVEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019 £	Transfers £	Balance at 1 April 2020 £	Transfers £	Balance at 31 March 2021 £
Contingency Reserve	71,000	(16,000)	55,000	-	55,000
Staff costs and Training	-	15,000	15,000	-	15,000
Marketing Equipment	-	1,000	1,000	-	1,000
New Office Equipment	-	2,000	2,000	-	2,000
Covid Recovery & Additional Salaries	-	-	-	23,000	23,000
	<u>71,000</u>	<u>2,000</u>	<u>73,000</u>	<u>23,000</u>	<u>96,000</u>

The contingency reserve represents funds set aside to meet the cost of running the service for a year in the event of ceased funding including the cost of staffing, trips and activities, class materials and general running expenses of the centre and the minibus.

The Staff costs and Training fund is to meet the future costs of training and related staff costs. The Marketing and New Office Equipment funds are to provide for future equipment needs.

### 16 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Current assets/ (liabilities)	109,634	45,216	154,850	74,447	6,079	80,526
	<u>109,634</u>	<u>45,216</u>	<u>154,850</u>	<u>74,447</u>	<u>6,079</u>	<u>80,526</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

